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A Bill to Be Enacted  
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C. S. A. 1st Cong. 3d sess. House  
Feb. 25, 1863

[ HOUSE BILL No. 3.]

HOUSE OF REPRESENTATIVES, February 25, 1863.—Read first and second times, made special order for Monday after morning hour, and from day to day until concluded, and ordered to be printed.

[ By Mr. KENNER, from Committee on Ways and Means.]

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A BILL

To be entitled “An Act to lay taxes for the common defense, and carry on the Government of the Confederate States.”

1     SECTION 1. *The Congress of the Confederate States of America do*  
2     *enact*, That a tax of one per centum shall be levied and collected  
3     on the value of all real and personal property, moneys and  
4     credits, held on the first day of January, 1863, and on the first  
5     day of January of each succeeding year thereafter, except on  
6     such property, money or credits, as may be employed in a licensed  
7     business, or the profits of which are herein specially taxed.

1     SEC. 2. That from and after the             day of  
2     eighteen hundred and sixty-three, no person, association of  
3     persons, or corporation shall be engaged in, prosecute, or carry  
4     on either of the trades or occupations mentioned in section

5 eight of this act, until he or they shall have obtained a license  
6 therefor in the manner hereinafter provided.

1     SEC. 3. That every person, association of persons, partnership  
2 or corporation, desiring to obtain a license to engage in any of  
3 the trades or occupations named in the ninth section of this act,  
4 shall register with the collector of the district in which he shall  
5 design to carry on such trade or occupation: *First*, His or their  
6 name or style, and in case of an association or partnership, the  
7 names of the several persons constituting such association or  
8 partnership, and their places of residence: *Second*, The trade or  
9 occupation for which a license is desired: *Third*, The place  
10 where such trade or occupation is to be carried on. All of  
11 which facts shall be returned duly certified by such district  
12 collector to the State collector; and thereupon, upon payment to  
13 the collector of the district of the amount hereinafter provided,  
14 such collector shall make out and deliver a license for such trade  
15 or occupation, which license shall continue in force for one year  
16 at the place or premises described therein.

1     SEC. 4. That if any person or persons shall exercise or carry  
2 on any trade or business hereinafter mentioned, for which a  
3 license is required by this act, without taking out such license in  
4 that behalf required, he, she or they shall, for every such offense,  
5 respectively, forfeit a penalty equal to three times the amount of  
6 the duty or sum of money imposed for such license, and of all

7 other assessments upon the business, one moiety thereof for the  
8 use of the Confederate States, the other moiety to the use of the  
9 informer.

1 SEC. 5. That in every license to be taken out under or by  
2 authority of this act, shall be contained and set forth the purpose,  
3 trade or business for which such license is granted, the manner  
4 and extent of conducting the same, and the true name and place  
5 of abode of the person or persons taking out the license, the  
6 time for which such license is to run, and the true date or time of  
7 granting such license, and (except in the case of auctioneers and  
8 peddlers,) the place at which the trade or business, for which  
9 such license is granted, shall be carried on: *Provided*, That a  
10 license, granted under this act, shall not authorize the person or  
11 persons, association or corporation, mentioned therein to exercise  
12 or carry on the trade or business, specified in such license, in any  
13 other place than that mentioned therein; but nothing herein  
14 contained shall prohibit the storage of goods, wares or mer-  
15 chandise, in other places than the place of business.

1 SEC. 6. That in every case where more than one of the pursuits,  
2 employments or occupations, hereinafter described, shall be  
3 pursued or carried on in the same place, by the same person, at  
4 the same time, except as therein mentioned, license must be  
5 taken out for each, according to the rates severally prescribed.

1 SEC. 7. That no auctioneer shall be authorized by virtue of

his license, as such auctioneer, to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license, as aforesaid, for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons, dealing in or retailing, trading or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements or hereditaments, by auction, anything herein contained to the contrary notwithstanding: *Provided, always,* That where such goods or commodities, as aforesaid, are the property of any person or persons duly licensed to deal in or retail or trade in or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person carrying on or exercising the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction, as aforesaid, being duly licensed for that purpose, to sell such goods or commodities, as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to

26 official sales at auction made by judicial or executive officers, or  
 27 by executors and administrators.

1     SEC. 8. That upon the death of any person or persons licensed  
 2 under or by virtue of this act, or upon the removal of any such  
 3 person or persons from the house or premises at which he, she, or  
 4 they were authorized by such license to exercise or carry on the  
 5 trade or business mentioned in such license, it shall and may be  
 6 lawful for the person or persons, authorized to grant licenses to  
 7 authorize and empower by endorsement on such license or other-  
 8 wise, as the commissioner of taxes shall direct, the executors or  
 9 administrators, or the wife or child of such deceased person, or  
 10 the assignee or assigns or such person or persons so removing,  
 11 as aforesaid, who shall be possessed of and occupy the house or  
 12 premises before used for such purposes as aforesaid, in like man-  
 13 ner to exercise or carry on the same trade or business mentioned  
 14 in such license, in or upon the same house or premises, at which  
 15 such person or persons, as aforesaid, deceased or removing, as  
 16 before mentioned, by virtue of such license to him, her, or them,  
 17 in that behalf granted, before exercised or carried on such trade  
 18 or business for or during the term for which such license was  
 19 originally granted, without taking out any fresh license or  
 20 payment of any additional duty, or any fee thereupon for the  
 21 residue of such term, and until expiration thereof: *Provided,*  
 22 *always,* That a fresh entry of the premises at which such trade

23 or business shall continue to be so exercised or carried on as  
 24 aforesaid, shall thereupon be made by and in the name or names  
 25 of the person or persons to whom such authority, as aforesaid,  
 26 shall be granted.

1 SEC. 9. That on and after the first day of , eighteen  
 2 hundred and sixty-three, for each license granted, the sum  
 3 herewith stated shall be respectively and annually paid. Any  
 4 number of persons, carrying on such business in copartnership,  
 5 may transact such business, at such place, under such license, and  
 6 not otherwise.

7 I. *Bankers* shall pay *three hundred* dollars for each license, and  
 8 *ten per centum* upon the gross amount of profits realized in  
 9 business during the year ending on the 31st December, 1863.

10 Every person shall be deemed a banker within the meaning of  
 11 this act, who keeps a place of business where credits are opened  
 12 in favor of any person, firm or corporation, by the deposit or  
 13 collection of money or currency, and by whom the same or any  
 14 part thereof shall be paid out or remitted upon the draft, check  
 15 or order of such creditor; but not to include any bank legally  
 16 authorized to issue notes as circulation, nor agents for the sale  
 17 of merchandise for account of producers or manufacturers.

18 II. *Auctioneers* shall pay for each license *twenty-five* dollars and  
 19 *one per centum* on the gross amount of sales made during the  
 20 year ending on the 31st December, 1863: *Provided, however,*

21 That on all sales at auction of stocks, or securities for money,  
22 the tax shall be one-fourth of one per centum on the gross  
23 amount of sales.

24 Every person shall be deemed an auctioneer, within the  
25 meaning of this act, whose occupation it is to offer property for  
26 sale to the highest or best bidder.

27 III. *Wholesale dealers* in liquors of any and every description,  
28 including distilled spirits, fermented liquors and wines of all  
29 kinds, shall pay for each license *one hundred* dollars, and *one* per  
30 centum on the gross amount of sales made during the year ending  
31 on the 31st December, 1863.

32 Every person, other than the distiller or brewer, who shall sell,  
33 or offer for sale, any such liquors or wines, in quantities of more  
34 than three gallons at one time, to the same purchaser, shall be  
35 regarded as a wholesale dealer in liquors, within the meaning of  
36 this act. All persons who shall sell or offer for sale, any such  
37 liquors or wines in quantities less than three gallons at one time,  
38 to the same person, shall be regarded as a retail dealer in liquors.

39 IV. *Retail dealers in liquors*, including distilled spirits, fer-  
40 mented liquors, and wines of every description shall pay for  
41 each license *fifty* dollars and *one* per centum on the gross  
42 amount of all sales made during the year ending the 31st  
43 December, 1863; but if the liquors are drunk at the place of  
44 sale, they shall pay for each license *one hundred* dollars, and

45 one per centum on gross amount of sales during the year ending  
46 on the 31st December, 1863.

47 V. *Retail dealers* shall pay for each license *twenty-five* dollars,  
48 and one per centum on the gross amount of sales made during the  
49 year ending 31st December, 1863.

50 Every person whose business or occupation it is to sell or  
51 offer to sell groceries, or any goods, wares, merchandize, or  
52 other things of foreign or domestic production, in less quantities  
53 than a whole original piece or package at one time, to the same  
54 person, (not including wines, spirituous or malt liquors,) shall be  
55 regarded as a retail dealer under this act: *Provided, however, That*  
56 any mechanic, who shall sell only the products of the labor of  
57 himself and his own family, shall be exempt from this tax.

58 VI. *Wholesale dealers* shall pay for each license *one hundred*  
59 dollars, and one per centum on the gross amount of all sales made  
60 during the year ending on the 31st December, 1863. Every  
61 person whose business or occupation it is to sell or offer to sell  
62 groceries, or any goods, wares or merchandize of foreign or  
63 domestic production, by one or more original package or piece  
64 at one time, to the same purchaser, not including wines,  
65 spirituous or malt liquors, shall be deemed a wholesale dealer  
66 under this act; but having taken out a license as a wholesale  
67 dealer, such person may also sell, as aforesaid, as a retailer.

68 VII. *Pawnbrokers* shall pay for each license *one hundred* dollars,

69 and *ten per centum* on the gross amount of profits realized in  
70 business during the year ending on the 31st December, 1863.

71 Every person, whose business or occupation it is to take or  
72 receive, by way of pledge, favor, or exchange any goods, wares  
73 or merchandize, or any kind of personal property whatever, for  
74 the repayment or security of money lent thereon, shall be deemed  
75 a pawnbroker under this act.

76 VIII. *Distillers* shall pay for each license *one hundred* dollars,  
77 and *ten per cent.* on the gross amount of sales made during the  
78 year ending on the 31st December, 1863.

79 Every person or copartnership, who distils or manufactures  
80 spirituous liquors for sale, shall be deemed a distiller under this  
81 act: *Provided, however,* That distillers of fruit for ninety days  
82 or less, shall pay *thirty* dollars for a license, and *ten* cents per  
83 gallon on all spirits distilled.

84 IX. *Brewers* shall pay *fifty* dollars for each license, and *one*  
85 per centum on the gross amount of sales made during the year  
86 ending on the 31st of December, 1863.

87 Every person who manufactures fermented liquors of any name  
88 or description, for sale, from malt, wholly or in part, shall be  
89 deemed a brewer under this act.

90 X. Keepers of *hotels, inns* and *taverns*, shall pay *twenty* dollars  
91 for each license, and *ten per centum* upon the gross amount of

92 profits realized in business during the year ending on the 31st  
93 December, 1863.

94 Every place where food and lodging are provided for, and  
95 furnished to travellers and sojourners, in view of payment therefor,  
96 shall be regarded as a hotel, inn or tavern under this act.

97 XI. Keepers of *eating houses* shall pay for each license *twenty*  
98 *dollars*, and *ten* per centum on the gross amount of profits realized  
99 during the year ending on the 31st December, 1863. Every  
100 place where food or refreshments of any kind are provided for  
101 casual visitors, and sold for consumption therein, and every  
102 boarding house, in which there shall be six boarders or more,  
103 shall be deemed an eating house under this act.

104 XII. *Brokers* shall pay for each license *one hundred* dollars, and  
105 *ten* per cent. upon the gross amount of profits realized during the  
106 year ending on the 31st December, 1863. Any person, whose  
107 business it is to purchase or sell stocks, coined money, bank  
108 notes, or other securities, for themselves or others, or who deals  
109 in exchanges relating to money, shall be deemed a broker under  
110 this act.

111 XIII. *Commercial brokers* shall pay for each license *one hundred*  
112 dollars, and *one* per centum upon all sales made during the year  
113 ending on the 31st December, 1863. Any person or firm, except  
114 one holding a license as wholesale dealer or banker, whose busi-  
115 ness it is, as the agent of others, to purchase or sell goods or

116 seek orders therefor, in original or unbroken packages, or pro-  
 117 duce, or to manage business matters for the owners of vessels,  
 118 or for the shippers or consignors of freight carried by vessels, or  
 119 whose business it is to purchase, rent, hire or sell real estate or  
 120 negroes, shall be deemed a commercial broker under this act.

121 XIV. *Tobacconists* shall pay *twenty-five* dollars for each license,  
 122 and *one* per cent. on gross amount of sales during the year ending  
 123 31st December, 1863. Any person whose business it is sell, at  
 124 retail, cigars, snuff, or tobacco in any form, shall be deemed a  
 125 tobacconist under this act. But wholesale and retail dealers,  
 126 having taken out a license therefor, shall not be required to take  
 127 out a license as a tobacconist, anything in this act to the contrary  
 128 notwithstanding.

129 XV. *Theatres* shall pay *three hundred* dollars for each license.

130 Every edifice used for the purpose of dramatic or operatic  
 131 representations, plays or performances, and not including  
 132 halls, rented or used occasionally for concerts or theatrical  
 133 representations, shall be regarded as a theatre under this  
 134 act.

135 XVI. *Circuses* shall pay *one hundred* dollars for each license.

136 Every building, tent or space, or area, where feats of horse-  
 137 manship or acrobatic sports are exhibited, shall be regarded as  
 138 a circus under this act.

139 *Jugglers* and other persons, exhibiting shows, shall pay *twenty-*  
 140 *five* dollars for each license.

141 Every person who performs by slight-of-hand shall be  
 142 regarded as a juggler under this act: *Provided*, That no license  
 143 procured in one State shall be held to authorize exhibitions in  
 144 another State; and but one license shall be required under this  
 145 act to authorize exhibitions in any one State.

146 XVII. *Bowling alleys* and *billiard rooms* shall pay *twenty*  
 147 dollars for each alley or billiard table, belonging to or used in  
 148 the building or place to be licensed.

149 Every place or building, where bowls are thrown or billiards  
 150 played, and open to the public, with or without price, shall be  
 151 regarded as a bowling alley or billard room, respectively, under  
 152 this act.

153 XVIII. *Livery stable keepers* shall pay for each license *twenty-*  
 154 *five* dollars and *one* per centum upon the gross profits realized  
 155 during the year ending on 31st December, 1863.

156 Any person, whose occupation or business is to keep horses  
 5 7 for hire or to let, shall be regarded as a livery stable keeper  
 158 under this act.

159 XIX. *Cattle brokers* shall pay for each license the sum of  
 160 *twenty-five* dollars and *one* per centum on the gross amount of  
 161 sales made during the year ending on the 31st December, 1863.

162 Any person, whose business it is to buy and sell and deal in

163 cattle, horses, hogs or sheep, shall be considered a cattle  
164 broker.

165 XX. *Butchers and bakers* shall pay for each license the sum  
166 of *twenty-five* dollars, and *one* per centum on the gross amount of  
167 sales made during the year ending on the 31st December, 1863.

168 Any person, whose business it is to butcher and sell, or offer  
169 for sale, in open market or otherwise, the flesh of cattle, hogs,  
170 and sheep, shall be deemed a butcher under this act. And any  
171 person whose business it is to bake and sell, or offer for sale,  
172 bread or cakes of any description, pies and such like articles  
173 shall be deemed a baker under this act.

174 XXI. *Peddlers* shall pay *fifty* dollars for each license, and *one*  
175 per cent. on the gross sales during the year ending on 31st  
176 December, 1863.

177 Any person, except persons peddling newspapers, bibles or  
178 religious tracts, who sells or offers to sell at retail, goods, wares,  
179 or other commodities, travelling with his goods from place to  
180 place, in the street or through different parts of the country,  
181 shall be deemed a peddler under this act: *Provided*, That any  
182 peddler, who sells or offers to sell, dry goods, foreign and domestic,  
183 by one or more original pieces or packages at one time, to the  
184 same person or persons as aforesaid, shall pay *one hundred dollars*  
185 for each license, and *one* per cent. on the gross sales during the  
186 year, ending on the 31st December, 1863. And any person who

187 peddles jewelry, shall pay *fifty* dollars for each license, and *one*  
188 per centum on the gross sales during the year, ending on the  
189 31st December, 1863.

190 XXII. *Apothecaries* shall pay for each license *twenty-five dollars*  
191 and *one* per centum on the gross amount of sales made during the  
192 year, ending on 31st December, 1863.

193 Every person who keeps a shop or building where medicines  
194 are compounded or prepared according to prescriptions of physi-  
195 cians, and sold, shall be regarded as an apothecary under this  
196 act.

197 XXIII. *Photographers* shall pay for each license the sum of  
198 *twenty-five* dollars, and *one* per centum on the gross amount of  
199 sales made during the year ending on the 31st December, 1863.

200 Any person or persons who make for sale photographs,  
201 ambrotypes, daguerreotypes or pictures on glass, metal, paper or  
202 other material by the action of light, shall be regarded a photo-  
203 grapher under this act.

204 XXIV. *Lawyers* shall pay for each license *twenty-five* dollars,  
205 and *one* per centum on the gross amount of receipts from their  
206 profession during the year, ending on the 31st December, 1863.

207 Every person whose business it is for fee or reward, to prosecute  
208 or defend causes in any court of record or other judicial tribunal  
209 of the Confederate States, or of any of the States, or give advice  
210 in relation to causes or matters pending therein, shall be deemed

211 to be a lawyer, within the meaning of this act.

212 XXV. *Physicians, Surgeons and Dentists* shall pay for each  
 213 license *twenty-five* dollars, and *one* per centum on the gross amount  
 214 of receipts from the practice of their professions during the year  
 215 ending on the 31st December, 1863. Every person (except  
 216 apothecaries) whose business it is, for fee or reward, to prescribe  
 217 remedies or perform surgical operations for the cure of any bodily  
 218 disease or ailing, shall be deemed a physician, surgeon or dentist  
 219 within the meaning of this act, as the case may be. And the  
 220 provisions of paragraph No. 22, shall not extend to physicians  
 221 who keep on hand medicines solely for the purpose of making up  
 222 their own prescriptions for their own patients.

223 XXVI. *Confectioners* shall pay *twenty-five* dollars for each license,  
 224 and *one* per centum on the gross amount of all sales during  
 225 the year ending on the 31st December, 1863. Every per-  
 226 son who sells, at retail, confectionery, sweetmeats, comfits  
 227 or other confections, in any building, shall be regarded as a  
 228 confectioner under this act. And every person licensed and taxed  
 229 upon the gross amount of sales, as aforesaid, shall be required,  
 230 on the first day of April, 1863, to make a list or return to  
 231 the collector of the district of the gross amount of such sales, as  
 232 aforesaid, during the quarter then next preceding, to-wit: from  
 233 the first day of January to the thirty-first day of March, 1863,  
 234 inclusive; and at the end of each and every month, or within ten

235 days thereafter, after the said first day of April, 1863, make a list  
 236 or return to the collector of the district of the gross amount of such  
 237 sales, made as aforesaid, with the amount of duty which has ac-  
 238 crued or should accrue thereon, which list shall have annexed  
 239 thereto a declaration, under oath or affirmation, in form and man-  
 240 ner as may be prescribed by the commissioner of taxes, that the  
 241 same is true and correct, and shall at the same time, as afore-  
 242 said, pay to the collector the amount of duty or tax thereupon, as  
 243 aforesaid, and in default thereof shall pay a penalty of *five hun-*  
 244 *dred* dollars.

1 SEC. 10. That upon the salaries of all salaried persons, serving  
 2 in any capacity whatever, there shall be levied and collected  
 3 a tax of *one* per centum on the gross amount of such salary, not  
 4 exceeding fifteen hundred dollars, and *two* per centum upon any  
 5 excess over that amount, to be levied and collected in the manner  
 6 prescribed for other taxes enumerated in this act.

1 SEC. 11. That no license hereinbefore provided for, if granted,  
 2 shall be construed to authorize the commencement or contin-  
 3 uation of any trade, business, occupation or employment therein  
 4 mentioned, within any State or territory of the Confederate  
 5 States, in which it is or shall be specially prohibited by the laws  
 6 thereof, or in violation of the laws of any State or territory:  
 7 *Provided*, That nothing in this act shall be held or construed so  
 8 as to prevent placing a duty, tax or license, under State laws, on

9 any business, matter or thing, on which a duty, tax or license is  
10 required to be paid by this act.

1 SEC. 12. That on and after the first day of , eighteen hundred  
2 and sixty , any person or persons, firms, companies or corpora-  
3 tions, owning or possessing, or having the care or manage-  
4 ment of any railroad or railroads, upon which steam is used as a  
5 propelling power, or of any steamboat or other vessel propelled by  
6 steam power, or of any ferry boat, or vessel used as a ferry  
7 boat, propelled by steam or horse power, shall be subject to and  
8 pay a duty of *five* per centum on the gross amount of all receipts  
9 of such railroad, or railroads, or steamboat or ferry boat, respec-  
10 tively, for the transportation of passengers over and upon the  
11 same; and shall be subject to and pay a duty of *two* per centum  
12 on the gross amount of all receipts of such railroad or railroads,  
13 steamboat or ferry boat, respectively, for the transportation of  
14 freight over and upon the same; and any person or persons,  
15 firms, companies or corporations, owning, possessing or having  
16 the care or management of any bridge authorized by law to  
17 receive toll for the transit of passengers, beasts, carriages, teams  
18 and freight of any description over such bridge, shall be subject  
19 to and pay a duty of *five* per centum on the gross amount of all  
20 receipts for the passage of passengers, and *two* per centum on the  
21 gross amount of all receipts for the passage of freight of every  
22 description, over the same, as above provided in the case of

23 railroads, steamboats, etc. And the owner, possessor, or person  
24 or persons, having the care or management of any such railroad,  
25 steamboat, ferry boat, or other vessel or bridge, as aforesaid, shall,  
26 within five days after the end of each and every month, com-  
27 mencing as hereinbefore mentioned, make a list or return to the  
28 collector of the district, within which such owner, possessor,  
29 company or corporation may have his or their place of business,  
30 or where any such railroad, steamboat, ferry boat or bridge is  
31 located or belongs, respectively, stating the gross amount of such  
32 receipts for the month, next preceding, which return shall be  
33 verified by the oath or affirmation of such owner, possessor,  
34 manager, or agent, or other proper officer, in the manner and  
35 form to be prescribed by the commissioner of taxes, and shall  
36 also, monthly, at the time of making such return, pay to the  
37 collector of the district the full amount of duties which have  
38 accrued upon such receipts for the month aforesaid.

1 SEC. 13. That on and after the first day of , eighteen  
2 hundred and sixty-three, and annually thereafter, there shall be  
3 levied, collected, and paid by all banks, trust companies and  
4 savings institutions, and by all gas companies, fire, marine, life,  
5 inland, stock and mutual insurance companies, and telegraph and  
6 manufacturing companies, under whatever style or name, known  
7 or called, of the Confederate States of America or Territories  
8 thereof, specially incorporated or existing therein under general

9 laws, or which may be hereafter incorporated or exist, as afore-  
 10 said, on all dividends in script or money, thereafter declared due  
 11 or paid to stockholders, to policy holders, or to depositors, as  
 12 part of the profits, earnings or gains of said banks, trust compa-  
 13 nies, savings institutions, insurance or other companies, and on  
 14 all sums added to their surplus or contingent funds, a duty of  
 15 *fourteen* per centum. And said banks, trust companies, savings  
 16 institutions, insurance and other companies are hereby authorized  
 17 and required to deduct and withhold from all payments made to any  
 18 person, persons, or party, on account of any dividend or sums of  
 19 money that may be due and payable, as aforesaid, after the first  
 20 day of                      , eighteen hundred and sixty-three, the said tax  
 21 of *fourteen* per centum. And a list or return shall be made and  
 22 rendered within thirty days after the time fixed, when such  
 23 dividends or sums of money shall be declared due and payable,  
 24 and as often as every six months, to the commissioner of taxes,  
 25 which shall contain a true and faithful account of the amount of  
 26 taxes accrued or which should accrue from time to time, as  
 27 aforesaid, during the time when such taxes remain unaccounted  
 28 for, and there shall be annexed to every such list or return a  
 29 declaration, under oath or affirmation, to be made in form and  
 30 manner as shall be prescribed by the commissioner of taxes, of  
 31 the president or some other proper officer of said bank, trust  
 32 company, savings institution, insurance or other company, re-

33 spectively, that the same contains a true and faithful account of  
 34 the taxes which may have accrued or should accrue, and not  
 35 accounted for, [and for any default in the delivery of such list  
 36 or return, with such declaration annexed, the bank, trust com-  
 37 pany, savings institution, insurance or other company making  
 38 such default shall forfeit, as a penalty, *one third* of the tax  
 39 levied.]

1 SEC. 14. That any person or persons owning or possessing, or  
 2 having the care or management of any railroad company or  
 3 railroad corporation, bank, trust company, savings institution,  
 4 or insurance or other company, as heretofore mentioned, required  
 5 under this act to make and render any list or returns to the  
 6 commissioner of taxes shall, upon rendering the same, pay to the  
 7 said commissioner of taxes the amount of the taxes due on such  
 8 list or return.

1 SEC. 15. That on and after the first day of April, eighteen  
 2 hundred and sixty three, and on the first day of each quarter of  
 3 a year thereafter, there shall be paid by each insurance company,  
 4 whether inland or marine, and by each individual or association  
 5 engaged in the business of insurance from loss or damage by fire,  
 6 or by the perils of the sea, the duty of *one* per centum upon the  
 7 gross receipts for premiums and assessments by such individual,  
 8 association or company, during the quarter then preceding, and  
 9 a like tax shall be paid by the agent of any foreign insurance com-

pany, having an office or doing business within the Confederate States.

SEC. 16. That on and after the first day of April, eighteen hundred and sixty-three, and on the first day of each quarter thereafter, an account shall be made and rendered to the commissioner of taxes by all insurance companies or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed or continued, or endorsed upon any open policy by said companies, or their agents, or associations, or individuals, during the preceding quarter, setting forth the amount insured and the gross amount received, and the taxes accruing thereon under this act, and there shall be annexed to, and delivered with every such quarterly account, an affidavit, in the form to be prescribed by the commissioner of taxes, made by one of the officers of said company, or association, or individual, or by the agent, in the case of a foreign company, that the statements in said accounts, are in all respects just and true; and such quarterly accounts shall be rendered to the commissioner of taxes within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account with such affidavit as aforesaid, the amount of taxes due by such quarterly accounts shall be paid to the commissioner of taxes.

1     SEC. 17. That on after the first day of     , eighteen hundred  
2     and sixty-three, there shall be levied, collected and paid by any  
3     person and persons, firm or company, publishing any newspaper,  
4     magazine, review, or other literary, scientific, or news publica-  
5     tion, issued periodically, on the gross receipts for all advertise-  
6     ments, or all matters for the insertion of which in said newspaper  
7     or other publication, as aforesaid, or in extras, supplements,  
8     sheets or fly-leaves, accompanying the same, pay is required or  
9     received, a tax of *one* per centum: and the person or persons,  
10    firm or company, owning, possessing, or having the care and  
11    management of any and every such newspaper, or other publica-  
12    tion, as aforesaid, shall make a list or return quarterly, com-  
13    mencing as heretofore mentioned, containing the gross amount  
14    of receipts, as aforesaid, and the amount of taxes, which have  
15    accrued thereon, and render the same to the collectors of  
16    the respective districts, where such newspaper, magazine  
17    or review, or other literary or news publication is or may  
18    be published, which list or return shall have annexed a  
19    declaration, under oath or affirmation, to be made according to  
20    the manner and form, which may, from time to time, be prescribed  
21    by the commissioner of taxes, of the owner, possessor, or person  
22    having the care or management of such newspaper, magazine,  
23    review or other publication, as aforesaid, that the same is true  
24    and correct, and shall also quarterly, and at the time of making

25 said list or return, pay to the collector of the district, as  
26 aforesaid, the full amount of said taxes.

1 SEC. 18. All property described in this section, and to the  
2 extent herein limited, shall be exempt from taxation, that is to  
3 say:

4 When the assessed property, real and personal, of any head of  
5 a family, is of value less than one thousand dollars.

6 The property of colleges, schools, and of charitable or religious  
7 corporations or associations, actually used for the purposes for  
8 which such college, schools, corporations or associations were  
9 created.

10 All public lands and all property owned by a State for public  
11 purposes.

12 All fire engines, or other implements for the extinguishment  
13 of fires.

14 All books, family portraits and pictures, and the wearing ap-  
15 parel of every person and family, except watches and jewelry.

16 All agricultural productions of the Confederate States in the  
17 hands of the producer.

18 All mineral productions of the Confederate States, in the  
19 hands of the producer or miner.

20 All felled wood or timber, in the hands of the person owning  
21 the land where the same was grown.

22 All capital invested in any trade or business for the prosecu-  
23 tion of which a license is required.

24 All farming implements actually used for farming purposes,  
25 except road-wagons or wagons used principally for other than  
26 farming purposes, and all tools used by mechanics in their re-  
27 spective trades.

1 SEC. 19. That the assessment and collection of the taxes levied  
2 by this act, shall be made in accordance with the provisions of an  
3 act entitled "An Act " approved 1863.

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